State of California Board of Equalization

Memorandum

515.0238

To: File Date: 3/12/86

From: Donald J. Hennessy

Subject: Public Records Act and Confidentiality March 12, 1986
Conversation with John Abbott Re. Inquiry from Gene
Norris re. Request From ______ for a copy of the Board
Minutes of the Administrative Agenda

Whatever we keep as part of our business records is a "public record" and the public may have a copy of it for a charge (direct cost), but no sales tax would apply to the charge since we are under a mandatory duty (see annotations) to provide such copy. We need not change the form of the business records we keep, e.g., we need not transcribe Bob Barnes' stenographic notes of a hearing into a typed transcript at the request of a member of the public. Whether or not we make up such a typed transcript is discretionary with us.

If at our discretion, we do change the form of a business record at the request of a member of the public, e.g., we have Bob Barnes transcribe his notes into a typed transcript or we prepare the Business Taxes Law Guide, then the public may get a copy of the transcript or Guide for a charge (direct cost) and sales tax applies because it was not mandatory that we make up the transcript or Guide and transfer it to the requesting member of the public.

Specifically as to the minutes of the Board's administrative agenda, it is a "public record" as kept by Douglas Bell or his assistant Janice Masterton. Therefore, the public must be provided a copy of the minutes for a charge (direct cost) and no sales tax applies since we are under a mandatory duty to provide such copy.

All of the above rules are subject to the confidentiality provision of Section 7056, but anything appearing in the Board transcripts or minutes would no longer be confidential since they were revealed at a public meeting of the Board.